





Washington, DC 20224

Person to Contact: Telephone Number: Refer Reply to: 

Date:

AUG 01 1989

Employer Identification Number: Key District: 

Form: 1120

Tax Years: All

Dear Applicant:

This is a final adverse ruling as to your exempt status under section 501(c)(3) of the Internal Revenue Code.

This ruling is made for the following reason(s): You seek exemption only under the provisions of section 501(c)(3). You are not operated exclusively for exempt purposes as required by section 501(c)(3). As a shared hospital service organization, section 501(e) is the exclusive basis upon which you may qualify for exemption. Also, you are operated in furtherance of a substantial non-exempt business purpose. Furthermore, you are a feeder organization described in section 502 of the Internal Revenue Code.

Contributions to you are not deductible under section 170 of the Code.

You are required to file federal income tax returns on the above Form. Based on the financial information you furnished, it appears that returns should be filed for the tax years shown above. You should file these returns with your key District Director for exempt organization matters within 30 days from the date of this letter, unless a request for an extension of time is granted. Returns for later tax years should be filed with the appropriate service center as indicated in the instructions for those returns.

If you decide to contest this ruling under the declaratory judgment provisions of section 7428 of the Code, you must initiate a suit in the United States Tax Court, the United States Claims Court, or the District Court of the United States

"This ruling is applicable to the taxpayer named herein. It must not be relied on, used, or cited as a precedent by Internal Revenue Service personnel in the disposition of other cases."

[REDACTED]

for the District of Columbia before the 91st day after the date that this ruling was mailed to you. Contact the clerk of the appropriate court for rules for initiating suits for declaratory judgment. Processing of income tax returns and assessment of any taxes due will not be delayed because a declaratory judgment suit has been filed under Code section 7428.

In accordance with section 6104(c) of the Code, the appropriate State officials will be notified of this action.

If you have any questions about this ruling, please contact the person whose name and telephone number are shown above.

Sincerely yours,

(Signed) [REDACTED]

[REDACTED]
Director, Exempt Organization
Technical Division

[REDACTED]

CC:

[REDACTED]

CC:

[REDACTED]

CC:

[REDACTED]

CC:

[REDACTED]

[REDACTED]

[REDACTED]